



3015 (02-09-04)

ANNUAL REPORT

OF

Name: WITHEE MUNICIPAL WATER UTILITY

Principal Office: 504 DIVISION ST
WITHEE, WI 54498

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WITHEE MUNICIPAL WATER UTILITY

Utility Address: 504 DIVISION ST
WITHEE, WI 54498

When was utility organized? 1/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JANET MILLER

Title: CLERK TREASURER

Office Address:

504 DIVISION STREET
WITHEE, WI 54498

Telephone: (715) 229 - 4319

Fax Number:

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: LARRY L SOYK

Title: VILLAGE ACCOUNTANT

Office Address: LARRY SOYK, CPA

116 1ST ST
P.O. BOX M
ABBOTSFORD, WI 54405

Telephone: (715) 223 - 4723

Fax Number:

E-mail Address: SOYKER@PCPROS.NET

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: LARRY L SOYK**Title:****Office Address:** LARRY SOYK, CPA

116 1ST ST

P.O. BOX M

ABBOTSFORD, WI 54405

Telephone: (715) 223 - 4723**Fax Number:****E-mail Address:** SOYKER@PCPROS.NET**Date of most recent audit report:****Period covered by most recent audit:** 1998 CALENDAR YEAR

Names and titles of utility management including manager or superintendent:

Name: JIM MERTENS**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**

602 EAST MILL STREET

WITHEE, WI 54498

Telephone: (715) 229 - 4112**Fax Number:** (715) 229 - 4112**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR KAY MILLER, MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	106,197	104,159	1
Operating Expenses:			
Operation and Maintenance Expense (401)	68,068	56,642	2
Depreciation Expense (403)	23,895	23,171	3
Amortization Expense (404)	0	0	4
Taxes (408)	24,683	24,539	5
Total Operating Expenses	116,646	104,352	
Net Operating Income	(10,449)	(193)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(10,449)	(193)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,332	1,361	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	1,332	1,361	
Total Income	(9,117)	1,168	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(9,117)	1,168	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,932	10,032	13
Amortization of Debt Discount and Expense (428)	140	140	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,072	10,172	
Net Income	(19,189)	(9,004)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(110,161)	(101,157)	19
Balance Transferred from Income (433)	(19,189)	(9,004)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(129,350)	(110,161)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
BANK INTEREST	1,332	4
Total (Acct. 419):	1,332	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	106,197	0	0	0	106,197	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	106,197	0	0	0	106,197	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,085,106	1,039,751	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	194,947	170,601	2
Net Utility Plant	890,159	869,150	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	47,334	41,026	7
Total Other Property and Investments	47,334	41,026	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	16,406	21,367	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,825	6,992	11
Other Accounts Receivable (143)	1,720	2,447	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,881	8,591	14
Materials and Supplies (150)	4,438	4,072	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	40,270	43,469	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,572	4,712	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	4,572	4,712	
Total Assets and Other Debits	982,335	958,357	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	157,291	162,987	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(129,350)	(110,161)	23
Total Proprietary Capital	27,941	52,826	
LONG-TERM DEBT			
Bonds (221)	179,000	180,900	24
Advances from Municipality (223)	243,392	212,136	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	422,392	393,036	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	16,871	17,251	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,662	1,679	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	18,533	18,930	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	513,469	493,565	38
Total Liabilities and Other Credits	982,335	958,357	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,033,479	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	51,627				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,085,106	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	194,947	0	0	0	9
Total Accumulated Provision	194,947	0	0	0	
Net Utility Plant	890,159	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	170,601				170,601	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	23,895				23,895	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	451				451	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	24,346	0	0	0	24,346	13
Debits during year						14
Book cost of plant retired	0				0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	194,947	0	0	0	194,947	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.37%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	4,438	4,072	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	4,438	4,072	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
MORTAGE REVENUE BONDS	140	140	4,572	1
Total			4,572	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	162,987	1
Changes during year (explain):		
RECLASS	(5,696)	2
Balance end of year	157,291	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BOND	11/10/1992	11/10/2032	5.00%	179,000	1
Total Bonds (Account 221):				179,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
OPERATING ADVANCES	00/00/0000	00/00/0000	0.00%	243,392	1
Total for Account 223				243,392	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	24,493	2
Charged electric department expense		3
Charged sewer department expense	189	4
Other (explain):		
NONE		5
Total Accruals and other credits	24,682	
Taxes paid during year:		
County, state and local taxes	22,240	6
Social Security taxes	2,317	7
PSC Remainder Assessment	125	8
Other (explain):		
NONE		9
Total payments and other debits	24,682	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
BOND	1,679	9,932	9,949	1,662	1
Subtotal	1,679	9,932	9,949	1,662	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	1,679	9,932	9,949	1,662	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	493,565	0	0	0	0	493,565	1
Add credits during year:							
For Services	283					283	2
For Mains						0	3
Other (specify):							
GRANTS FOR WATER TOWER	19,621					19,621	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	513,469	0	0	0	0	513,469	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	492,395					492,395	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
TOWER FUNDS	29,587	3
REDEMPTION ACCOUNT	3,141	4
DEPN ACCOUNT	10,487	5
JOHN DEERE ACCOUNT	4,119	6
Total (Acct. 125):	47,334	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,825	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	7,825	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
BILLED TO CUSTOMERS FOR SHARE OF CONSTRUCTION	1,720	14
Total (Acct. 143):	1,720	
Receivables from Municipality (145):		
DUE FROM SEWER-UNPAID METER CHARGES	9,881	15
Total (Acct. 145):	9,881	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	18
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	19
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	20
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,028,717	0	0	0	1,028,717	1
Materials and Supplies	4,255	0	0	0	4,255	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	182,774	0	0	0	182,774	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	503,517	0	0	0	503,517	6
Other (specify):						
NONE					0	7
Average Net Rate Base	346,681	0	0	0	346,681	
Net Operating Income	(10,449)	0	0	0	(10,449)	8
Net Operating Income as a percent of						
Average Net Rate Base	-3.01%	N/A	N/A	N/A	-3.01%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	160,139	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(119,755)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	40,384	
Net Income		
Net Income	(19,189)	5
Percent Return on Proprietary Capital	-47.52%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

SERVICE EXPENDITURES INCURRED FOR STUB SERVICE LINES

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

NO INTEREST IS CHARGED BY THE MUNICIPALITY FOR ADVANCES MADE TO THE WATER UTILITY. LOANS ARE MADE AS NEEDED BY THE UTILITY.

Contributions in Aid of Construction (Account 271) (Page F-17)

INCREASE DUE TO RECEIPT OF BLOCK GRANT MONEY FOR CONSTRUCTION PURPOSES

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

November 24, 2000

Ms. Janet Miller, Clerk Treasurer
Withee Municipal Water Utility
504 Division Street
Withee, WI 54498-9999

1999 Analytical Review DWCCA-6730-PJL

Dear Ms. Miller:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. Please provide an explanation of the (\$5,696) change during the year described as "Reclass," reported in Account 200, Capital Paid in by Municipality.
2. The PSC is establishing a database and guidelines for the average cost of meters. Based upon a review of your utility's data, the average cost of meters was \$171. Please provide copies of invoices for the 8 meters installed in 1999. In addition, please provide the average cost to install the meters. Thank you for your cooperation with our meter project.
3. Please provide corrected copies of the meter schedules for the years 1996 and 1997 which show the correct number of meters tested. Please also note the following meter testing requirements and ensure that your meters are tested at the appropriate frequencies.

Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. Meters 1 inch or smaller shall be tested at least every 10 years, meters 1½ to 2 inches every 4 years, meters 3-4 inches every 2 years and meters over 4 inches every year.

4. During our review of the Meters schedule on page W-17 we noted that the adjustment of 17 meters was described in the footnotes as "To Adjust." In the future, please provide more detail as this reduces the likelihood that we will have to write to ask for a more in depth explanation. We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is leegep@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

FINANCIAL SECTION FOOTNOTES

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\6730.doc

cc: Kay Miller, Member

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	104,482	1
Total Sales of Water	104,482	
Other Operating Revenues		
Forfeited Discounts (470)	341	2
Other Water Revenues (474)	1,374	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,715	
Total Operating Revenues	106,197	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	37,868	5
General Operating Expenses (680-690)	30,200	6
Total Operation and Maintenance Expenses	68,068	
Other Operating Expenses		
Depreciation Expense (403)	23,895	7
Amortization Expense (404)		8
Taxes (408)	24,683	9
Total Other Operating Expenses	48,578	
Total Operating Expenses	116,646	
NET OPERATING INCOME	(10,449)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	24	95	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	24	95	
Metered Sales to General Customers (461)				
Residential	208	6,490	56,418	4
Commercial	31	1,460	12,205	5
Industrial				6
Total Metered Sales to General Customers (461)	239	7,950	68,623	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		34,643	8
Other Sales to Public Authorities (464)	4	129	1,121	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	245	8,103	104,482	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	34,643	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	34,643	
Forfeited Discounts (470):		
Customer late payment charges	341	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	341	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	650	7
Other (specify):		
LABOR CHARGES	124	8
INSURANCE PROCEEDS	600	9
Total Other Water Revenues (474)	1,374	
Amortization of Construction Grants (475):		
NONE		10
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	24,117	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,752	3
Chemicals (630)	4,813	4
Supplies and Expenses (640)	3,711	5
Repairs of Water Plant (650)	2,875	6
Transportation Expenses (660)	600	7
Total Plant Operation and Maintenance Expenses	37,868	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,325	8
Office Supplies and Expenses (681)	455	9
Outside Services Employed (682)	9,309	10
Insurance Expense (684)	3,020	11
Employees Pensions and Benefits (686)	9,774	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	1,317	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	30,200	
Total Operation and Maintenance Expenses	68,068	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		22,430	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		189	2
Net property tax equivalent		22,241	
Social Security		2,317	3
PSC Remainder Assessment		125	4
Other (specify): NONE			5
Total tax expense		24,683	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Clark				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238000				3
County tax rate	mills		10.294000				4
Local tax rate	mills		9.541000				5
School tax rate	mills		8.985000				6
Voc. school tax rate	mills		2.082000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		31.140000				10
Less: state credit	mills						11
Net tax rate	mills		31.140000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.541000				14
Combined School Tax Rate	mills		11.067000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.608000				17
Total Tax Rate	mills		31.140000				18
Ratio of Local and School Tax to Total	dec.		0.661785				19
Total tax net of state credit	mills		31.140000				20
Net Local and School Tax Rate	mills		20.608000				21
Utility Plant, Jan. 1	\$	1,022,485	1,022,485				22
Materials & Supplies	\$	4,072	4,072				23
Subtotal	\$	1,026,557	1,026,557				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,026,557	1,026,557				26
Assessment Ratio	dec.		0.839300				27
Assessed Value	\$	861,589	861,589				28
Net Local & School Rate	mills		20.608000				29
Tax Equiv. Computed for Current Year	\$	17,756	17,756				30
Tax Equivalent per 1994 PSC Report	\$	22,430					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	22,430					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	200		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	45,451		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	45,651	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,007		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	10,007	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	1,271		21
Structures and Improvements (331)	305,746		22
Water Treatment Equipment (332)	149,252		23
Total Water Treatment Plant	456,269	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			200	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			45,451	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	45,651	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			10,007	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	10,007	
WATER TREATMENT PLANT				
Land and Land Rights (330)			1,271	21
Structures and Improvements (331)			305,746	22
Water Treatment Equipment (332)			149,252	23
Total Water Treatment Plant	0	0	456,269	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	7,155		26
Transmission and Distribution Mains (343)	402,846	2,413	27
Fire Mains (344)	0		28
Services (345)	24,495	4,764	29
Meters (346)	21,876	1,364	30
Hydrants (348)	39,824	983	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	496,196	9,524	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	5,864		37
Other General Equipment (379)	9,968		38
Other Tangible Property (390)	0		39
Total General Plant	15,832	0	
Total utility plant in service directly assignable	1,023,955	9,524	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,023,955	9,524	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			7,155 26
Transmission and Distribution Mains (343)			405,259 27
Fire Mains (344)			0 28
Services (345)			29,259 29
Meters (346)			23,240 30
Hydrants (348)			40,807 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	505,720
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			5,864 37
Other General Equipment (379)			9,968 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	15,832
Total utility plant in service directly assignable	0	0	1,033,479
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,033,479

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			834	834	1
February			744	744	2
March			901	901	3
April			843	843	4
May			963	963	5
June			864	864	6
July			836	836	7
August			856	856	8
September			783	783	9
October			788	788	10
November			755	755	11
December			843	843	12
Total for year	0	0	10,010	10,010	
Less: Measured or estimated water used in main flushing and water treatment during year				1,200	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				8,810	16
Less: Water sold				8,103	17
Losses and unaccounted for				707	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				66,000	21
Date of maximum: 8/28/1999					22
Cause of maximum:					23
DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year				13,500	24
Date of minimum: 1/31/1999					25
Total KWH used for pumping for the year				29,774	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
701 NORTH STREET	1	50	10	2,000	Yes	1
507 WEST MILL STREET	3	100	10	30,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	3		1
Location	701 NORTH STREET	507 WEST MILL STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	MEYER	GRUNDLES		5
Year Installed	1987	1992		6
Type	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	25	200		8
Pump Motor or Standby Engine Mfr	MEYER	GRUNDLES		10
Year Installed	1987	1992		11
Type	OTHER	OTHER		12
Horsepower	2	5		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BLANK		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1908		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	1		10
Total capacity in gallons	30,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	OTHER		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	WELLHOUSE		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	144.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	4,766	0	0	0	4,766
M	D	6.000	15,409	0	0	0	15,409
M	D	8.000	5,169	260	0	0	5,429
M	D	10.000	1,515	0	0	0	1,515
Total Within Municipality			26,859	260	0	0	27,119
Total Utility			26,859	260	0	0	27,119

1
2
3
4

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	220	6	0	0	226		1
M	1.000	7	0	0	0	7		2
M	1.250	3	0	0	0	3		3
M	1.500	1	0	0	0	1		4
M	2.000	4	0	0	0	4		5
M	4.000	1	0	0	0	1		6
Total Utility		236	6	0	0	242	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	259	8	0	(17)	250	55	1
1.000	9	0	0	0	9	0	2
1.250	1	0	0	0	1	0	3
1.500	1	0	0	0	1	0	4
2.000	2	0	0	0	2	0	5
3.000	2	0	0	0	2	0	6
Total:	274	8	0	(17)	265	55	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	210	22	0	3	4	11	250	1
1.000	0	7	0	1	1	0	9	2
1.250	0	1	0	0	0	0	1	3
1.500	0	1	0	0	0	0	1	4
2.000	0	0	0	0	1	1	2	5
3.000	0	0	0	0	2	0	2	6
Total:	210	31	0	4	8	12	265	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	41	1			42	2
Total Fire Hydrants	41	1	0	0	42	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	42
Number of distribution system valves end of year:	42
Number of distribution valves operated during year:	49

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

THERE WAS NO DIRECT FINANCING FOR CONSTRUCTION. VILLAGE LENDS THE UTILILY FUNDS WHEN NEEDED.

Water Services (Page W-16)

NO DIRECT FINANCING FOR SERVICES WAS INCURRED.

Meters (Page W-17)

TO ADJUST
